

REBATE OF TOBACCO TAX.

LETTER

FROM

THE SECRETARY OF THE TREASURY,

TRANSMITTING

A COPY OF A COMMUNICATION FROM THE COMMISSIONER OF
INTERNAL REVENUE SUBMITTING AN ESTIMATE OF APPROPRIATION FOR PAYMENT OF CLAIMS FOR REBATE OF TOBACCO
TAX.

JANUARY 13, 1902.—Referred to the Committee on Appropriations and ordered to be
printed.

TREASURY DEPARTMENT,
OFFICE OF THE SECRETARY,
Washington, January 11, 1902.

SIR: I have the honor to transmit herewith, for the favorable consideration of Congress, copy of a communication from the Commissioner of Internal Revenue, of this date, submitting an estimate of appropriation in the sum of \$3,250,000 to pay claims for rebate of tax on tobacco under the act of March 2, 1901.

Respectfully,

L. J. GAGE,
Secretary.

THE SPEAKER OF THE HOUSE OF REPRESENTATIVES.

TREASURY DEPARTMENT,
OFFICE OF COMMISSIONER OF INTERNAL REVENUE,
Washington, D. C., January 11, 1902.

SIR: By section 3 of the war-revenue act of March 2, 1901, the Congress provided for the payment of a certain drawback or rebate on original and unbroken factory packages of smoking and manufactured tobacco, snuff, and cigars on and after the 1st day of July, 1901, but further provided that said allowed drawback or rebate should not apply in any case where the claim was not presented within sixty days following the date of reduction of the tax, to wit, July 1, 1901.

Under this provision of law this office has received 42,502 claims for

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rebate of taxes on tobacco, snuff, and cigars, and in addition to the foregoing number there are now similar claims outstanding in the hands of the collectors of several districts amounting to 7,541, making a total of 49,953 claims, which aggregate \$3,133,947.16, provided the claims yet held by the collectors and not examined by this office have been correctly tabulated as to amount.

I am informed that it is proper to submit this information through you to the Committee on Appropriations of the House so that the necessary sum may be appropriated out of which these claims can be paid. In my opinion the amount appropriated should not be less than \$3,250,000, so that no allowable claim presented may be left unpaid for want of available funds.

I submit this statement with the request that if it meets your approval this subject may be laid before the Committee on Appropriations.

Very respectfully, yours,

J. W. YERKES,
Commissioner.

The SECRETARY OF THE TREASURY.

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